

issued with respect to one or more tax liabilities listed in the notice of Federal tax lien and such liability has been fully satisfied or has become legally unenforceable, the district director shall issue a certificate of release. For example, if a notice of Federal tax lien lists two separate liabilities and one of the liabilities is satisfied, the taxpayer may request the issuance of a certificate of release with respect to the satisfied tax liability and the district director shall issue a release. See paragraph (c) of this section in determining when a tax lien has been fully satisfied. A request made by the taxpayer shall be made to the district director in accordance with the procedures in paragraph (f) of this section.

(f) *Taxpayer requests.* A request for a certificate of release with respect to a notice of Federal tax lien shall be submitted in writing to the district director (marked for the attention of the Chief, Special Procedures Function) of the district in which the notice of Federal tax lien was filed. The request shall contain the following—

- (1) Name and address of the taxpayer;
- (2) A copy of the notice of Federal tax lien affecting the property; and
- (3) The grounds upon which the issuance of a release is sought.

(g) *Effective date.* The provisions of this section are effective with respect to a notice of Federal tax lien (1) which is filed after December 31, 1982, (2) which is satisfied after December 31, 1982, or (3) with respect to which the taxpayer after December 31, 1982, requests that district director to issue a certificate of release on the grounds that the liability was satisfied or legally unenforceable.

(Secs. 6325(a) and 7805 of the Internal Revenue Code of 1954 (68A Stat. 781, 917; 26 U.S.C. 6325(a), 7805))

[T.D. 7886, 48 FR 17069, Apr. 21, 1983; 48 FR 19878, May 3, 1983]

## PART 402 [RESERVED]

## PART 403—DISPOSITION OF SEIZED PERSONAL PROPERTY

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